

# Virtual Fall Library Workshop

Indiana State Library  
October 2020



Indiana State Board of Accounts

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## End of Year Duties – Part 1



- Annual Financial Report – Gateway
- Form 100-R – Gateway
- Monthly & Annual Uploads – Gateway



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## Annual Financial Report – Gateway

- Required by IC 5-11-1-4
- Due 60 days after year end  
\* March 1, 2021\*



NO Major Changes to the Reporting / Gateway

- Internal Control Considerations

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## Annual Financial Report - Schedules

*Schedules are generated based on responses to AFR Questions*

- Capital Assets
- Debt
- Leases
- Accounts Payable/ Accounts Receivable
- Interfund Transfers
- Grants
- OPEB
- Pensions

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## Annual Financial Report - Miscellaneous



### Risk Assessment Questions

- ▶ 7. Does anyone review the completed bank reconcilements?
- ▶ 24. Have items included in the most recent SBOA report been adequately corrected?

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## Form 100-R – Certified Report of Names, Duties, & Compensation



- Required by IC 5-11-13-1
- Due during the month of January for the preceding year  
\* **January 31, 2021** \*
- **No Changes** to the Reporting

Section	Description	Status
Unit Questions	The answers to these questions help tailor the form and validation to your unit.	Complete
Employee Data Entry	Use the form entry for manual entering of the information or to edit what you uploaded.	191 Rows Entered
Respones Policy Upload	It was indicated that the unit has a respones policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Not Submitted
Contractive Policy Upload	It was indicated that the unit has a contractive policy. If a policy was uploaded in a previous year, and that policy is current, no further action is needed. Use this application to upload a copy of the file containing that policy if necessary.	Not Submitted
100R Report Outputs	Once you have entered or uploaded your information, you can use this option to view your entries, print them, or download them into an Excel file.	Available
Submit 100R	This process includes validation to ensure the information has been entered properly and that the number of rows matches the number of employees you indicated in the Questions section. Once any errors have been corrected, you will see the Proceed to Submit button appear and you will click on that to complete the submission.	Not Submitted

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## Monthly and Annual Engagement Uploads



[www.pixabay.com](http://www.pixabay.com)

**UPDATES COMING SOON!**

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## Monthly Uploads in Gateway



Required Monthly Uploads, *January through December:*

- Bank Reconciliation
- Board Minutes
- Funds Ledger Totals

**UPDATES COMING SOON!**

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## Annual Uploads in Gateway

- Year End Bank Statement
- Year End Outstanding Checklist
- Year End Investment Statements
- Detail of Receipt Activity
- Detail of Disbursement Activity
- Current Year Salary Schedule
- Annual Vendor History Report

**Due March 1**

**UPDATES  
COMING SOON!**

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## End of Year Duties – Part 2

- Cancellation of Warrants
- Names & Addresses to County Treasurer



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## Cancellation of Warrants

Indiana Code 5-11-10.5: Cancellation of Warrants

Old Outstanding Checks

All checks outstanding and unpaid for a period 2 years as of December 31 of each year shall be declared cancelled.

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## Cancellation of Warrants

Indiana Code 5-11-10.5: Cancellation of Warrants

- March 1 – fiscal officer prepares list of all outstanding checks for 2 years or more
- File list of checks with the Library board
- Fiscal officer keeps a copy

“Old” (or stale) checks are receipted back to your ledger into the fund(s) from which they were originally drawn and removed from the outstanding check list. If fund(s) can't be determined – put in General fund.

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## Names & Addresses to County Treasurer

- June 1 & December 1
- Disbursing officer shall certify
  - name
  - address
 of each person who has money due to them from the library.
- County Treasurer shall search their records to ascertain if anyone on the list is delinquent in payment of property taxes. [IC 6-1.1-22-14]

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## Names & Addresses to County Treasurer

IC 6-1.1-22-15 –

If the county treasurer finds that a person whose name is certified is delinquent in the payment of taxes, the treasurer shall certify the name of that person and the amount of delinquency to the official of the political subdivision who is to make payment to the person.

The disbursing officer *shall* periodically make deductions from money due the person and shall pay the amount of these deductions to the county treasurer. (*our emphasis*).

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## End of Year Duties – Part 3



- Appropriation Transfers
- Encumbrances
- Dormant Fund Balances
- Internal Control Considerations



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## Appropriation Transfers



Indiana Code 6-1.1-18-6: Transfers of appropriations

Transfers from one major budget classification to another within a department or office if:

- It is determined that the transfer is necessary;
- The transfer does not require the expenditure of more money than the total amount set out in the budget;
- The transfer is made at a regular public meeting and by *resolution*.
- Such a transfer can be made without notice and without approval of DLGF

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## Encumbrances



### Encumbered Appropriations:

Those items under purchase order or contract are to be added for each appropriation account and the total carried to the new 2021 corresponding account.

The actual unpaid amount of the purchase orders or contracts should be totaled and shown as a separate amount on the appropriation ledger for 2021 (with proper explanation) and added to the 2021 appropriation for the same purpose.

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## Encumbrances



### Encumbered Appropriations

By carrying out this procedure, the 2021 budget will not be expected to stand any expense not anticipated in making the budget.

We recommend:

- *The library board make a listing of these encumbered items*
- *make it a part of their minutes in their last business meeting of the year*

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## Encumbrances

The appropriations encumbered and carried forward can be used for no other purpose other than the purchase order or contract for which they were appropriated.

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## Dormant Fund Balances

- ▶ IC 36-1-8-5
- ▶ Purpose of tax levy has been fulfilled with balance remaining
- ▶ Transfer must be authorized by Library Board
- ▶ May transfer to Operating Fund or Rainy Day Fund

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## Internal Controls - Year End Considerations



- Review and Document Procedures
- Review for evidence of procedures being performed as intended
- Evaluate effectiveness
- Change accordingly

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## Any Questions ??



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## Contact Information



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